



United States Department of State

*Washington, D.C. 20520*

January 6, 2014

Julia C. Matta  
Assistant General Counsel  
for Appropriations Law  
U.S. Government Accountability Office

Ref: B-325350

Dear Ms. Matta,

As you requested in your December 11, 2013 letter, the Department of State is providing information and legal views concerning limitations in the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2012 (FY 2012 SFOAA), as carried forward by the Consolidated and Further Continuing Appropriations Act, 2013 (FY 2013 CR), on the Department's use of funds appropriated in FY 2013 for Contributions for International Peacekeeping Activities (CIPA).

At the outset, we would like to emphasize that the Department of State has not used, and does not intend to use, FY 2013 CIPA appropriations for the payment of the U.S. assessed contribution for a United Nations peacekeeping mission in an amount which is greater than the amount established in the FY 2012 SFOAA (i.e. 27.14% of the total expenses apportioned by the UN General Assembly for that mission). Indeed, for over two decades the Department has followed statutory restrictions capping the amount of CIPA appropriations which may be used for assessed peacekeeping contributions. The Department will continue to obligate and expend CIPA appropriations in accordance with any such similar statutory condition placed on CIPA appropriations.

The critical question here is whether the UN's actions to apply credits attributable to prior U.S. peacekeeping contributions is subject to the statutory restrictions placed on CIPA appropriations. As explained in greater detail in response to question 5, we believe the UN's application of credits is not subject to those restrictions. Once U.S. contributions to the UN are obligated and disbursed, UN credits attributable to those contributions are not resources of the U.S. Government, but are resources of the United Nations, subject to the decisions of the UN General Assembly and applicable UN rules and regulations. Treating UN resources as subject to U.S. appropriations law would be in tension with the plain language of the applicable appropriations provisions. Applying U.S. appropriations restrictions to UN resources would also problematically subject the Department's compliance with U.S. law to the actions of an external body. The result of such an interpretation would likely strain the United States' relationship with the United Nations.

The Department's response to the specific questions in your December 11 letter follows. We appreciate the opportunity to provide our views on this important question, and stand ready to address any additional questions from you or your staff.

Sincerely,

A handwritten signature in blue ink that reads "Mary E. McLeod". The signature is written in a cursive style with a large, stylized "M" and "E".

Mary E. McLeod  
Acting Legal Adviser